



## HUD RECOVERY ACT JOB COUNTING GUIDANCE



For detailed guidance on jobs reporting under Section 1512 of the American Reinvestment and Recovery Act (“Recovery Act”) recipients should consult OMB Memorandum M-10-08, available at [http://www.whitehouse.gov/omb/assets/memoranda\\_2010/m10-08.pdf](http://www.whitehouse.gov/omb/assets/memoranda_2010/m10-08.pdf). As a supplement to the OMB memoranda, HUD’s Job Counting Guidance summarizes several key aspects of the job counting process and includes example scenarios relevant to HUD grantees. HUD Recipients are encouraged to use HUD’s Job Count Calculator, available among the resources at [www.hud.gov/recovery/reporting](http://www.hud.gov/recovery/reporting).

### **Key Provisions of OMB’s Job Counting Process**

- **Recipients must report on Full-Time Equivalents (FTEs), not the number of persons employed.** In calculating an FTE, the number of actual hours worked in Recovery Act-funded jobs is divided by the number of hours representing a full work schedule for the kind of job being estimated. Thus, if a full-time work schedule for an organization is 40 hours a week, the full schedule for a quarter would be 520 hours (40 hours/week x 13 weeks = 520 hours). If an employee worked 260 total hours during the quarter, that employee would account for 0.5 FTE’s (260 hours worked / 520 hours in a full work schedule = 0.5 FTE’s). The exact method for calculating FTE’s is detailed in OMB’s memorandum, and is demonstrated in the examples below.
- **FTE’s should be reported for the reporting quarter only.** This is a change from OMB’s prior guidance. In previous guidance, recipients were required to sum all hours worked from the current and all prior quarters and divide that total against a cumulative sum of all full-time hours from the current and prior reporting quarters. The new guidance changes the job estimate calculation such that the recipient will now report job estimate totals by dividing the hours worked in the reporting quarter (i.e., the most recent quarter) by the hours in a full-time schedule in that quarter. Recipients will no longer be required to sum across multiple quarters of data as part of the formula.
- **Recipients must include only created or retained jobs that are funded by the Recovery Act award.** This is also a change from prior guidance. Previously, a subjective determination was required if a job existed due to the Recovery Act funding. Now, recipients should simply include all jobs that are funded by the Recovery Act award and exclude all other jobs. The OMB definitions are as follows:
  - A job created is a new position created and filled, or an existing unfilled position that is filled, that is funded by the Recovery Act.
  - A job retained is an existing position that is now funded by the Recovery Act.
- **A job is funded by the Recovery Act if Recovery Act funding will be used to reimburse the cost of the position.** A funded job is defined as one in which wages or salaries are either paid for or will be reimbursed with Recovery Act funding. Thus, a job that is paid initially with non-Recovery Act dollars may be reported as created or retained as long as such dollars eventually will be reimbursed with Recovery Act funds for the jobs being reported.
- **Jobs funded partially with Recovery Act funds must only be counted based on the proportion funded by the Recovery Act.** Thus, if a project receives 50% of its funds from the Recovery Act, employees funded by that project should only be counted at a 50% rate in the FTE formula. Further details on this process are included in OMB’s guidance memo. The examples below also illustrate this process.
- **Prime Recipients must provide reports on jobs created and retained by their funding recipients.** Prime recipients are required to generate estimates of job impact by directly collecting specific data from sub-recipients and vendors on the total FTE resulting from a sub-award. Though the prime recipient may delegate reporting responsibility to sub-recipients, the prime recipient is ultimately responsible for the data provided.
- **The final result of the FTE calculation for the quarter should be entered in the “Number of Jobs” field in FederalReporting.gov.**

### **Job Counting Examples**

Below is a Job Counting Examples from one HUD Recovery Act Program. Over the next few days, leading up to January 1<sup>st</sup>, additional examples will be added.

### **Office of Healthy Homes and Lead Hazard Control - Job Count Calculation Example**

The City's Lead Safe Program consists of a Project Director, Program Manager, Risk Assessor, Health Educator and a Contracting firm.

Employee Job Title	Funded by the Recovery Act (Yes/No)	Total Hours Worked	% Funded by ARRA	Hours Funded by ARRA	FTE for Job Count Reporting on FederalReporting.gov
Project Director	No	520	0%	0	0.00
Program Manager	Yes	520	75%	390	0.75
Risk Assessor	Yes	375	100%	375	0.72
Health Educator	Yes	520	50%	260	0.50
Contracting Firm	Yes	840	100%	840	1.62
Total Hours Worked in Quarter		2775		1865	
Total FTEs for the Quarter to be Reported Using FederalReporting.gov					3.59

The Lead Safe Program will report a total of **3.59 FTEs** in the total “**Number of Jobs**” Created and Retained data field at [FederalReporting.gov](http://FederalReporting.gov). The total number of Jobs Created or Retained for the quarter is based on the following calculations:

The City's Lead Program hires a new Program Manager to work on the Lead Hazard Control Program grant at 75% of the time with funds awarded under the ARRA Lead-based Paint Hazard Control grant competition. (*Note that only a position for which wages or salaries are either paid for or will be reimbursed with Recovery Act funding should be reported.*) The remaining 25% of the Program Manager's time is dedicated to coordinating CDBG Rehabilitation for the City. Using a standard work-week of 40 hours, the City reports **quarterly** as follows:

$$\frac{390 \text{ Recovery Act Hours Worked and Funded by Recovery Act Money}}{520 \text{ Hours in Full-time Quarter}} = 0.75 \text{ FTE}$$

The City will include **0.75 FTEs** into the total “**Number of Jobs**” data field at [FederalReporting.gov](http://FederalReporting.gov).

The City Lead Program hires a contracting firm to remediate lead-based paint hazards through funding provided under ARRA. The contracting firm works on a total of 7 lead hazard control jobs in the quarter, for a total of 280 hours (40 hours x 7 jobs) for each employee on the site. The jobs are completed by one crew of three workers. The City reports 280 hours for each worker, or 840 total hours worked under ARRA funding during **that quarter**.

$$\frac{840 \text{ Recovery Act Hours Worked and Funded by Recovery Act Money}}{520 \text{ Hours in Full-time Quarter}} = 1.62 \text{ FTE}$$

The City will include **1.62 FTEs** into the total “**Number of Jobs**” data field at [FederalReporting.gov](http://FederalReporting.gov).

The City hires a Lead Inspector/Risk Assessor through a competitive bid process. This contract stipulates that the Lead Inspector complete all inspections and risk assessments for the City's lead program. The total number of hours is estimated at 390 hours per quarter, or 30 hours per week. The City reports only actual hours worked during the quarter. However, based on the actual hours worked of 375 (e.g. for illustrative purposes) the City reports the following **quarterly** information:

$$\frac{375 \text{ Recovery Act Hours Worked and Funded by Recovery Act Money}}{520 \text{ Hours in Full-time Quarter}} = 0.72 \text{ FTE}$$

The City will include **0.72 FTEs** into the total "**Number of Jobs**" data field at [FederalReporting.gov](http://FederalReporting.gov).

The City hires a Health Educator to educate the public about lead poisoning risks to children in the community. The Health Educator is funded by the lead program using ARRA funding for 20 hours per week, while the remaining time is dedicated to other public health education programs not funded by ARRA. The City reports the following **quarterly** information:

$$\frac{260 \text{ Recovery Act Hours Worked and Funded by Recovery Act Money}}{520 \text{ Hours in Full-time Quarter}} = 0.50 \text{ FTE}$$

The City will include **0.50 FTEs** into the total "**Number of Jobs**" data field at [FederalReporting.gov](http://FederalReporting.gov).